



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

M. J. "MIKE" FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

November 3, 2000

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2001-17

TO: All UPS Agencies
FROM: Ronald S. Mitchell
SUBJECT: Electronic Federal Tax Payments

Currently, the Office of State Uniform Payroll is transmitting biweekly federal and state tax payments electronically. In the past, whenever an amendment to an agency's 941 (Employer's Quarterly Tax Return) required payment of federal taxes to the Internal Revenue Service, a payables request was processed and a paper check was sent with the amended 941 and 941c (Supporting Statement to Correct Information). Effective immediately, the IRS is requiring these payments be made electronically. If a payment is made with a check, your agency may be penalized 10% of the check amount.

In the event that your agency has a payment due with an amended 941 to the IRS, please forward a letter to our office requesting the payment be made electronically. This letter must include the tax period being corrected and the amount of the payment. In addition, please include a copy of the 941c and amended 941.

Note: As in the past, state tax payments due to the Louisiana Department of Revenue for an amended return will continue to be paid electronically by submitting a written request to OSUP.

For further explanation or clarification of this information, contact a member of the User Services or Production Control Units at (225):

Karen Antoine	342-5354	Cindy McClure	342-8928
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RSM:CDM:kmb